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§12–114.

(a) In this section, “eSports competition” means a competition involving video games, including first–person shooters, real–time strategy games, and multiplayer online battle arenas in which:

(1) players compete against each other; and

(2) the dominant element determining the results is the relative skill of the players.

(b) An organization conducting an eSports competition may offer prize money or merchandise to winning participants in the eSports competition.

(c) The Comptroller may adopt regulations to carry out this section.

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